



AB1012: Legislation passed to help improve coordination between Caltrans and local jurisdictions on transportation projects.

Accountability: A public official's responsibility to account for the use of expending public resources in delivering a product or service.

ACR: Part of the Accounts Receivable – Reconciliation (ARR) system. Also an Allocation Change Request form.

Activity: A specific and distinguishable line of work done by one or more organizational components of a government to accomplish a function for which the government is responsible.

Activity-Based Costing: A set of accounting methods used to identify and describe costs and required resources for activities within processes.

Activity-Based Management: A discipline that focuses on managing activities as the route to continuously improving the value received by customers and the profit achieved by providing this value.

Alignment: The degree of agreement, conformance, and consistency among organizational purpose, vision, and values; structures, systems, and processes; and individual skills and behaviors.

Allocation: A dollar or personnel-year level established within an appropriation. The allocation is used as an expenditure limit for an organization or program. An allocation is a monetary level established as a budgetary ceiling for an organizational unit. Examples of allocations are those made by the California Transportation Commission, and those at the program, district and project level. Allocations are made in accordance with the various types of funding appropriated and may be representative of these funding splits.

Application: A group of inter-related components of financial or mixed systems that support one or more functions and has the following characteristics:

- A common data base
- Common data element definition
- Standardized processing for similar types of transactions
- Common version control over software



Appropriation: An authorization by an act of the State Legislature allowing an agency to make expenditures or incur encumbrances for specified purposes during a specified period of time. Appropriations become available through the Governor's approval of the Budget bill (Budget Act) and other special bills.

ARR: Accounts Receivable Reconciliation System

ARS: Accounts Receivable System

AS: Appropriation Symbol – A three-character number developed by the agency to identify a row in the budget grid. If appropriations are awarded on a line-item basis, a single appropriation symbol may reference multiple lines in the grid.

ASC: Accounting Service Center. Also listed as a system titled Accounting Service Center – RAMIS Reports in the ISSC inventory.

“As Is” Process Model: The analysis and measurement (in terms of time, cost and throughput) of distinct units of work (activities) that make up a process.

Benchmarking: A structured approach for identifying the best practices from industry and government, and comparing and adapting them to the organization's operations. Such an approach is aimed at identifying more efficient and effective processes for achieving intended results, and suggesting ambitious goals for program output, product/service quality, and process improvement.

BMS: Budget Monitoring System

Business Process: An ongoing sequence of activities that achieve a business result. A business process can be spread across multiple functions, since it is a logical grouping of tasks required to accomplish a business goal, regardless of organizational structure.

Business Process Reengineering: A systematic, disciplined improvement approach that critically examines, rethinks, and redesigns mission-delivery processes in order to achieve dramatic improvements in performance in areas important to customers and stakeholders.

CAPITAL: Capital Allocation Database

CAPS: Caltrans Accounts Payable System



CBARS: Current Billing and Reporting System

CCFMS: Comprehensive Caltrans Financial Management System

Change Management: Activities involved in: 1) defining and instilling new values, attitudes, norms, and behaviors within an organization that support new ways of doing work and overcome resistance to change; 2) building consensus among customers and stakeholders on specific changes designed to better meet their needs; and, 3) planning, testing, and implementing all aspects of the transition from one organizational structure or business process to another.

Commitment: The amount of an appropriation or lower level authority committed in anticipation of an obligation (encumbrance).

Continuous Process Improvement: An ongoing effort to incrementally improve how products and services and provided and internal operations are conducted.

COR: TRAMS EXP – Core Database

Core Financial System Management: Consists of the processes necessary to maintain system-processing rules consistent with established financial management policy. This function sets the framework in which all other core financial system functions operate:

- **General Ledger Management:** The central function of the core financial system. The general ledger is the highest level of summarization and must maintain account balances by fund structure and individual general ledger accounts established in the core financial system management function.
- **Funds Management:** A system for ensuring that the department does not obligate or disburse funds in excess of those appropriated and/or authorized.
- **Payment Management:** A function that provides appropriate control over all payments made by or on behalf of the department.
- **Receipts Management:** The function that supports activities associated with recording department cash receipts, including servicing and collecting receivables.
- **Cost Management:** Attempts to measure the total cost of performing an activity.



- **Reporting:** The function that provides financial information in a timely and useful fashion to: 1) support management's fiduciary role; 2) support budget formulation and execution functions; 3) support fiscal management of program delivery and program decision making; 4) support internal and external reporting requirements, including as necessary, the requirements for financial statements preparation; and, 5) monitor the financial management system.

Core or Key Process: Business processes that are vital to the organization's success and survival.

Cost Center: An identifiable area within a recipient's organization that has been assigned an account number in the recipient's accounting system for the purpose of accounting costs.

CSO: TRAMS online system

CTC: California Transportation Commission

Customer: A group or individuals who have a business relationship with the organization; those who receive and use or are directly affected by the products and services of the organization. Customers include direct recipients of products and services, internal customers who produce services and products for final recipients, and other organizations and entities that interact with an organization to produce products and services.

Cycle Time: The time that elapses from the beginning to the end of a process.

Decomposition: Breaking down a process into sub-processes and activities.

Disbursements: Payments made using cash, checks, or electronic transfers. Disbursements include advance to others as well as payments for goods and services received and other types of payments made.

DPRS: Duplicate Payment Reports System

EA: Expenditure Authorization

EAS/COMS: Expenditure Authorization System/Capital Outlay Monitoring System



E-government: Electronic government, or “e-government”, is the process of transacting business between the public and government through the use of automated systems and the Internet network, more commonly referred to as the World Wide Web.

ELMS: Excess Land Management System

Encumbrance: Commitments related to agreements or orders for goods or services not yet received. Encumbrances are reserves against part of an appropriation. The commitments cease to be encumbrances when goods or services have been received and a liability or cash disbursement has been recorded.

Expenditure: Outflow of financial assets (disbursement) to liquidate commitments, or direct payment for goods and services received that were previously not committed. *The incurring of an actual liability pursuant to the authority granted in an appropriation. Expenditures include current operating expenses, debt service and capital outlays. Any payment of cash or incurrence of a liability for the purpose of acquiring goods, assets or paying for services or settling losses.*

Expense: The outflow of assets or the incurring of liabilities during a period resulting from rendering services, delivering or producing goods, or carrying out other normal operating activities.

FADS: Federal-aid System

FHWA: Federal Highway Administration

Financial Event: Any occurrence having financial consequences to the department related to the receipt of appropriations or other financial resources, acquisition of goods or services, payments or collections, recognition of guarantees, benefits to be provided, or other potential liabilities, or other reportable financial activities.

Financial Process: Sequence of financial events (sub-processes) that flow from acquiring financial resources to the use of financial resources.

Financial Management Systems: Financial systems and the financial portions of mixed systems necessary to support financial management.

Financial Management Systems Structures: Includes the following:



- **Financial Information Structure:** Primary structure for capturing accounting information, including costs, revenues, and units of input, such as labor, inventories, etc.
- **Operations Information Structure:** Structure used to measure the efficiency of an operation and associate costs to outputs.
- **Program Information Structure:** Structure used to measure program effectiveness and associate costs to outcomes.

Financial Systems: An information system comprised of one or more applications that is used for any of the following:

- Collecting, processing, maintaining, transmitting, and reporting data about financial events
- Supporting financial planning or budgeting activities
- Accumulating and reporting cost information
- Supporting the preparation of financial statements

Therefore, financial systems support the financial functions required to track financial events, provide financial information significant to the financial management of the department, or required for the preparation of financial statements.

FIR: TRAMS year-end reports system

FIS: Financial Information Systems – TRAMS

FTE: Full time equivalent. FTE is used in smaller time increments than PYs. For example, FTE for a month would be 160 hours, but two people could each work 80 hours and be an FTE together.

Function: A set of related activities that are part of a process, often known as a sub-process within a process. Organizations often divide themselves into functional units such as purchasing, product development, order fulfillment, etc.

Improvement Approaches: Continuous Process Improvement, Outsourcing, Streamlining, Privatizing, and Reengineering.



Information System: Organized collection, processing, transmission and dissemination of information in accordance with defined procedures, whether automated or manual. (includes non-financial, financial, mixed systems)

Input: The financial and non-financial resources the organization obtained or received to produce its outputs.

Integrated Framework Elements of Financial Management Systems which support budget, accounting and cost needs:

- **Processes:** Scope of functions to be supported in program execution to support program delivery/financing and financial event processing necessary to carry out programmatic objectives.
- **Data Stewardship:** How data quality will be assured to manage the data within the financial management systems. Data stewardship provides the link between program execution processes, information, and systems architecture to ensure that appropriate information is collected, classified, maintained accurately, and reported in a timely manner.
- **Management Information:** Information to be processed for program execution to capture and classify on the status and use of financial resources, efficiency of operations, effectiveness of program delivery, and individual financial events occurring during program execution. The information architecture includes both event level and reporting level architectures.
- **System Architecture:** How systems fit together to support the functions for program execution to support program execution processes and the effective and efficient collection, maintenance and reporting of management information.
- **Internal Controls:** Safeguards needed to ensure the integrity of operations and data to provide reasonable assurance of the effectiveness and efficiency of operations in meeting basic business objectives, the reliability of financial reporting and compliance with applicable laws and regulations.

Internal Control: An integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved: 1) effectiveness and



efficiency of operations, 2) reliability of financial reporting, and 3) compliance with applicable laws and regulations.

ISSC: Information Systems Service Center

IV&V: Independent Verification and Validation - The process of an agency that does not report through the project management reporting chain. It evaluates a product at the end of the development process to determine whether it satisfies specified requirements, and whether the products of a given development phase satisfy the conditions imposed at the start of that phase (From the DOIT Project Management Methodology Glossary).

LDS: Labor Distribution System

LPAMS: Local Programs Accounting Management System

Mixed System: An information system that supports both financial and non-financial functions of the department.

Non-financial System: An information system that supports non-financial functions of the department wherein any financial data included in the system are insignificant to department financial management and/or not required for preparation of financial statements.

NOW: No Warrants System

OAP: Office of Accounts Payable

OAR: Overhead Assessment Reimbursement

OARPA: Office of Accounts Receivable and Program Accounting

Object Classification (or Code): A method of classifying obligations and expenditures according to the nature of services or articles procured, e.g.: personal services, supplies and materials, and equipment. Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided.

OFAA: Office of Financial Accounting and Analysis

OFM: Office of Fiscal Management – Federal Aid System



OFS: Office of Fiscal Systems

ORF: Office Revolving Fund

Organization Structure: The offices, divisions, branch, etc. established within an entity based on responsibility assignments, whether functional or program related.

Outcome: The ultimate, long-term, resulting effects – both expected and unexpected – of the customer's use or application of the organization's outputs.

PARR: Payroll Accounts Receivable and Reporting System

PAS: Prime Application System

PCU: Personal Car Usage System

Performance Gap: The gap between what customers and stakeholders expect and what each process and related subprocesses produces in terms of quality, quantity, time, and costs of services and products.

Performance Measurement: The process of developing measurable indicators that can be systematically tracked to assess progress made in achieving predetermined goals and using such indicators to assess progress in achieving these goals.

PMA: Prime Mini-Computer Application Files

PMCS: Program Management and Control System

POBE: Position Management – Budgets System (People on Board / Equivalent)

Policies: Direction that guides achievement of organizational or functional purpose, whether explicit or implicit.

Procedures: Specific, detailed instructions to carry out organizational policies, including unstated policies..

Process: A set of activities that produce products and services for customers.



Process Owner: An individual held accountable and responsible for the workings and improvement of one of the organization's defined processes and its related subprocesses.

Program: An organized set of activities directed toward a common purpose, or goal, undertaken or proposed by an agency in order to carry out its responsibilities.

Program Structure: The budget programs, activities, etc. on which budgetary decisions are made, such as appropriation limitations or in the nature of internal department policy decisions.

Project: A planned undertaking of something to be accomplished, produced, or having a finite beginning and finite end.

Project Management: The processes of directing and coordinating human and material resources throughout the life of a project by using management techniques to achieve predetermined objectives of scope, cost, time, quality and participant satisfaction (From the DOIT Project Management Methodology Glossary)

PUBS: Paper Utility Billing System

RAMIS: A tool for generating reports.

RBR: Rail Bonds Reporting System

Revenue: The addition to cash or other current assets. For purposes of this project, reimbursements are considered revenue.

RFS: Revolving Fund System

RPS: Reportable Payments System

RRS: Equipment Rental Rate System

RWR: Right of Way Rental System

Rules: Structures that establish framework for carrying out policies and procedures (i.e.: cost coding structures, or information system processing calendars, etc.) which explicitly state what must or must not be done.



SB45: Legislation passed that changed the transportation funding formulas to increase funds directed to local jurisdictions. One effect has been to increase the amount of “reimbursable” project work that is being done by Caltrans.

SCO: State Controller’s Office

Single, Integrated Financial Management System: A *unified* set of financial systems and the financial portions of mixed systems encompassing the software, hardware, personnel, processes, (manual and automated), procedures, controls and data necessary to carry out financial management functions, manage financial operations of the department, and report on the department’s financial status to control agencies.

Unified: The systems are planned for and managed together, operated in an integrated fashion, linked together electronically in an efficient and effective manner to provide department-wide financial system support necessary to carry out the department’s mission and support the department’s financial management needs.

SLB: Signals and Lighting Billing System

Stakeholder: An individual or group with an interest in the success of an organization in delivering intended results and maintaining the viability of the organization’s products and services. Stakeholders influence programs, products, and services. Examples include legislative members and staff of relevant appropriations, authorizing, and oversight committees; representatives of central management and oversight entities such as DOF, and representatives of key interest groups, including groups that represent the organization’s customers and interested members of the public.

STO: State Treasurer’s Office

Sub-process: A collection of related activities and tasks within a process.

SUBS: Statewide Utility Billing System – part of UBS

System: A series of related tasks

Task: A series of steps

TBR: Toll Bridge Reporting System



“To Be” Process Model: A process model that results from a business process redesign/reengineering action. The “to be” model shows how the business process will function after the improvement action is implemented.

TOPSS: Transportation Operations and Project Support System

TPF: Utility Billing System (UBS) – CICS

TRA: Transportation Revolving Account. Also listed as the acronym for the system of on-line programs for the Current Billing System.

TRB: Paper Utility Billing System - CICS

TRAMS: Transportation Accounting Management System

UBS: Utility Billing System – same as SUBS

URS: Usage Reporting System

Workflow: A graphic representation of the flow of work in a process and its related sub-processes; including specific activities, information dependencies and the sequence of decisions and activities.

Work Process: A workflow or series of steps necessary for the initiation, tracking and delivery of services or outputs. The process reflects how resources are managed to deliver the services or outputs and may cut across existing or future organizational boundaries.

XPM: Expert Project Management System